

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,  
  
Debtors.<sup>1</sup>

Chapter 11

Case No. 19-23649

(Jointly Administered)

**SEVENTEENTH MONTHLY FEE STATEMENT OF GRANT THORNTON LLP FOR:  
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR THE PERIOD  
JANUARY 1, 2023 TO JANUARY 31, 2023; AND (II) PAYMENT OF ACCRUED BUT  
UNPAID INVOICES FOR SERVICES PERFORMED IN THE ORDINARY COURSE OF  
DEBTORS' BUSINESS THROUGH JANUARY 31, 2023**

Name of Applicant:

Grant Thornton LLP (“Grant Thornton”)

Authorized to Provide Professional  
Services to:

Debtors

Date of Retention:

**April 28, 2021** (*nunc pro tunc* to January 20, 2021) for Tax Consulting Services [Docket No. 2760]; **September 28, 2021** for Employee Tax Analysis and Valuation Services (effective September 1, 2021) [Docket No. 3831]; and **October 20, 2022** for Business Advisory Services (effective September 27, 2022) [Docket No. 5188]. The foregoing retentions are for services provided to Debtors by Grant Thornton in connection with the Plan and in furtherance of the administration of Debtors’ bankruptcy cases (as further identified and defined below, the “**Plan Services**”)

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

**Period for Which Compensation and Reimbursement is Sought (“Fee Period”):**

For the Plan Services: January 1, 2023 through January 31, 2023

For OCB Tax Services (as defined below):  
Accrued but unpaid invoices for services performed in the ordinary course of Debtors’ business through January 31, 2023

**Amount of Compensation Sought as Actual, Reasonable and Necessary for Plan Services:**

\$72,752.00

**Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for Plan Services:**

\$9,575.60

**Amount of Compensation Sought as Actual, Reasonable and Necessary for Tax Services Provided to the Debtors in the Ordinary Course of Business (as further identified and defined below, the “OCB Tax Services”):**

\$6,053.00

**Total Compensation (80%) and Expenses (100%) for Plan Services, Plus Total Compensation (100%) for OCB Tax Services Requested in this Seventeenth MFS:**

\$73,835.20

**INTRODUCTION**

Pursuant to sections 327, 330 and 331 of chapter 11 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “**Retention Order**”), the *Order Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3831] (the “**Supplemental Retention Order**”), the *Order Authorizing the Second*

*Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Business Advisory Services Effective September 27, 2022* [Docket No. 5188] (the “**Second Supplemental Retention Order**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals, dated November 21, 2019* [Docket No. 529] (the “**Interim Compensation Order**”), Grant Thornton submits this *Seventeenth Monthly Fee Statement of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for the Period January 1, 2023 to January 31, 2023; and (II) Payment of Accrued But Unpaid Invoices for Services Performed in the Ordinary Course of Debtors’ Business Through January 31, 2023* (this “**Seventeenth MFS**”).

**SUMMARY OF SERVICES PROVIDED AND GRANT THORNTON’S RETENTION**

**A. Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business Unrelated to the Bankruptcy Case**

1. Prior to September 15, 2019 (the “**Petition Date**”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “**MSA**”), and other related statements of work executed in connection therewith.

2. As previously disclosed in the Retention Order, the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the “**OCB Tax Services**”), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other

transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.

- b. 2020 and 2021 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year, which work has been completed. On January 20, 2022, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year.
- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and

filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

3. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

**B. Services for Which Grant Thornton was Subsequently Retained Relating to the Debtors' Plan Confirmation Efforts and Bankruptcy Administration**

4. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "**Plan**"), including certain complicated tax related implications of the new entity ("**Newco**") anticipated to be created in the bankruptcy reorganization. As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "**Tax Structuring Plan-Related SOW**").

5. On April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2636], and the Court entered the Retention Order on April 28, 2021.

6. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the “**Valuation Services Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

7. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

8. In or around September 2022, the Debtors requested that Grant Thornton further expand the scope of its retention by providing certain business advisory services to the Debtors. On September 27, 2022, the Debtors and Grant Thornton entered into the following agreements (collectively, the “**BAS Agreements**”): (i) the engagement letter, including *Attachment A* –

*STANDARD GRANT THORNTON LLP ENGAGEMENT TERMS* attached thereto; and (ii) the *Statement of Work (SOW) for Advisory Services*. On October 4, 2022, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Business Advisory Services Effective September 27, 2022* [Docket No. 5113], and the Court entered the Second Supplemental Retention Order on October 20, 2022 [Docket No. 5188].

9. Pursuant to the Retention Order, the Supplemental Retention Order and the Second Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW, the Tax Analysis Plan-Related SOW and the BAS Agreements (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

**SUMMARY OF REQUESTED COMPENSATION FOR THE FEE PERIOD**

10. By this Seventeenth MFS, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$73,835.20, which is composed of:

- a. Compensation and Reimbursement for Plan Services: Compensation and reimbursement of expenses in the total amount of \$67,777.20 on account of: (i) compensation in the amount of \$58,201.60, representing 80% of the total amount of reasonable compensation for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period in the amount of \$72,752.00; plus (ii) reimbursement in the amount of \$9,575.60, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.

- b. Compensation for OCB Tax Services: Compensation in the total amount of \$6,058.00, representing 100% of the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton has incurred during the Fee Period. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Seventeenth MFS the outstanding amount owed in the ordinary course of business for which payment has not yet been made relating to the OCB Tax Services.

**ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS INCURRED**

11. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category billed to the Plan Services. As reflected in **Exhibit A**, Grant Thornton consultants expended a total of 128.50 hours and incurred \$72,752.00 in fees during the Fee Period in connection with the Plan Services. Pursuant to this Seventeenth MFS, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$58,201.60.

12. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to the Plan Services, including the standard hourly rate for each consultant who rendered Plan Services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all Plan Services (including hours spent on fixed fee matters, if any) provided during the Fee Period is \$566.16.



13. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$9,575.60 in connection with providing professional services during the Fee Period and seeking compensation for such services in these bankruptcy cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Retention Order:

"Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the *[sic]* Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

14. Attached hereto as **Exhibit D1** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during the applicable Fee Period in connection with the Plan Services. **Exhibit D2** are copies of Grant Thornton's invoices relating to such time records.

15. Attached as **Exhibit E** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out

of an abundance of caution and for purposes of full disclosure, Grant Thornton is including this disclosure of outstanding amounts owed in the ordinary course of business for which payment has not yet been received relating to the OCB Tax Services.

**Notice**

16. The Debtors will provide notice of this Seventeenth MFS in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

**WHEREFORE**, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the aggregate amount of \$73,835.20, composed of: (i) \$58,201.60, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$72,752.00) on account of the Plan Services; plus (ii) 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement on account of the Plan Services in the amount of \$9,575.60; plus (iii) 100% of the total amount of reasonable compensation in the amount of \$6,058.00 for actual, necessary OCB Tax Services that Grant Thornton incurred through January 31, 2023.

March 2, 2023  
Atlanta, GA

**GRANT THORNTON LLP**



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Brian Angstadt  
Mergers and Acquisitions Tax Services  
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**EXHIBIT A**

**SUMMARY OF PLAN SERVICES BY CATEGORY**  
**(For Fee Period January 1, 2023 through January 31, 2023)**

<b>Time Category</b>	<b>Category Descriptions</b>	<b>Exhibit</b>	<b>Total Billed Hours</b>	<b>Total Fees Incurred</b>
Business Advisory Services: General Analysis	This category includes activities associated with the general business advisory services related to the general analysis of the accounting and finance function, management processes, and understanding of EBITDA.	D1	128.50	\$72,752.00
<b>TOTAL</b>			<b>128.50</b>	<b>\$72,752.00</b>

**EXHIBIT B**

**SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL  
(For Fee Period January 1, 2023 through January 31, 2023)**

<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>TITLE</b>	<b>TOTAL HOURS</b>	<b>HOURLY RATE</b>	<b>TOTAL COMPENSATION</b>
Barenbaum	Glenn	Partner	0.70	\$955.00	\$668.50
Flynn	Meighan	Senior Associate	39.90	\$515.00	\$20,548.50
Frederick	Steven	Associate	27.10	\$330.00	\$8,943.00
Kolleck	Mathias Adam	Senior Associate	4.6	\$515.00	\$2,369.00
Sachdeva	Surbhi	Manager	35.40	\$675.00	\$23,895.00
Shahkarami	Sean	Director	20.80	\$785.00	\$16,328.00
<b>TOTAL</b>			<b>128.50</b>		<b>\$72,752.00</b>

**EXHIBIT C**

**SUMMARY OF OUT-OF-POCKET EXPENSES AND SUPPORTING INVOICES**

<b><u>CATEGORY</u></b>	<b><u>AMOUNT</u></b>
External Legal Counsel (See Attached Supporting Invoices)	\$9,575.60
<b>TOTAL</b>	<b>\$9,575.60</b>



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February 16, 2023

Invoice #54880

Due Upon Receipt

For Professional Services Rendered Through January 31, 2023

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/03/2023	ASB	Prepared draft of 15th Monthly Fee Statement.	2.60	\$375.00	\$975.00
	KKF	Drafted email communication to H. Bellovin and M. Caiazzo re: status of invoices for 15th MFS submission.	0.10	\$670.00	\$67.00
01/09/2023	ASB	Revised 15th Monthly Fee Statement for signature and filing.	0.70	\$375.00	\$262.50
	KKF	Drafted email to R. Werth and C. Stathopoulos re: supplemental disclosures for employment (0.1). Revised 15th MFS (0.3).	0.40	\$670.00	\$268.00
01/10/2023	KKF	Reviewed final 15th MFS to send to D. Consola for filing and service.	0.20	\$670.00	\$134.00
01/12/2023	KKF	Drafted email to Grant Thornton divisions re: timing and deadlines for preparing 16th MFS and next interim fee application.	0.20	\$670.00	\$134.00
01/13/2023	KKF	Exchanged emails with C. McDonald re: status of 14th and 15th MFS (0.1). Drafted emails to T. Nobis and P. Schwartzberger re: 15th MFS filing and LEDES (0.1). Exchanged emails with D. Consola re: filing of 15th MFS and deadlines for next interim fee application (0.1).	0.30	\$670.00	\$201.00
01/20/2023	KKF	Reviewed initial disclosure information and followed up research re: Noramco purchase of Coventry assets (0.5). Telephone conference with S. Cho and J. Anderson re: disclosure information for Rhodes Technology (0.3).	0.80	\$670.00	\$536.00
01/23/2023	ISL	Reviewed details of nondisclosure of potential conflict and way to address it (0.2). Telephone conference with K. Frazier re: Rhodes Technologies disclosure issues (0.2). Telephone conference with clients regarding same (0.4).	0.80	\$750.00	\$600.00
	KKF	Telephone conference with I. Landsberg re: background and issues for supplemental disclosure re: Rhodes Technologies (0.2). Follow-up telephone conference with C. Stathopoulos, I. Landsberg and J. Anderson re: additional background information re: relationship with Rhodes Technology and disclosure of same (0.4). Reviewed engagement documentation and Coventry sale timeline for disclosure information (0.7). Drafted email to S. Cho re: clarification on services provided in connection with Noramco client (0.4).	1.70	\$670.00	\$1,139.00

Grant Thornton LLP  
February 16, 2023  
Invoice # 54880

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/24/2023	ASB	Assembled documents and begin drafting 5th Interim Fee Application.	2.00	\$375.00	\$750.00
	KKF	Exchanged correspondence with A. Bender and GT team re: final bills for preparation of 16th MFS.	0.20	\$670.00	\$134.00
01/25/2023	ASB	Revised 16th Monthly Fee Application for signature (.8); Began drafting 5th Interim Fee Application (3.0).	3.80	\$375.00	\$1,425.00
	KKF	Revised 4th Werth Statement of Disinterestedness with updated disclosure on Noramco (0.6). Drafted email to S. Cho and J. Anderson re: same (0.1). Revised 16th MFS (0.2). Exchanged correspondence with A. Xi re: final invoice for 16th MFS (0.1). Drafted email to R. Werth re: final review and signature for 16th MFS (0.1).	1.10	\$670.00	\$737.00
01/26/2023	ASB	Drafted 5th Interim Fee Application.	4.00	\$375.00	\$1,500.00
	KKF	Revised 4th Werth Statement of Disinterestedness per additional comments from J. Anderson and S. Cho (0.3). Drafted email to R. Werth to coordinate review and signature for revised Statement of Disinterestedness (0.1).	0.40	\$670.00	\$268.00
01/31/2023	ASB	Finalized 16th Monthly Fee Statement for signature.	0.20	\$375.00	\$75.00
	KKF	Exchanged emails with R. Werth re: updated disclosures, 16th MFS and signatures on same (0.2). Prepared email to D. Consla re: redline of disclosure schedule and related declaration and filing for 16th MFS (0.3).	0.50	\$670.00	\$335.00
For professional services rendered			20.0 hrs		\$9,540.50

Matter: Purdue Pharma - Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/04/2023	Pacer	\$35.10
	Total Charges	\$35.10
SUBTOTAL		\$9,575.60
	Total amount of this bill	\$9,575.60
	Previous balance	\$3,532.50
02/03/2023	Payment - Thank you, Check # 001099005	(\$3,532.50)
	Total Payments and Adjustments	(\$3,532.50)
	Balance due upon receipt	\$9,575.60

Grant Thornton LLP  
February 16, 2023  
Invoice # 54880

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	0.80	\$750.00	\$600.00
Kelly K. Frazier	KKF	Of Counsel	5.90	\$670.00	\$3,953.00
Amy S. Bender	ASB	Paralegal	13.30	\$375.00	\$4,987.50

It is a pleasure working with you. We appreciate your business.



**EXHIBIT D1**

**DETAILED TIME ENTRIES FOR PLAN SERVICES**  
**(Project Category: *Business Advisory Services – General Analysis*)**

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Barenbaum, Glenn P.	Partner	1/3/2023	0.4	955	382.00	Review of cost of goods analysis
Flynn, Meighan Patricia	Senior Associate	1/3/2023	1.6	515	824.00	Review and update analysis pack schedules for roll-forward period
Flynn, Meighan Patricia	Senior Associate	1/3/2023	4.4	515	2,266.00	Update and review roll-forward report
Frederick, Steven Christopher	Associate	1/3/2023	4.6	330	1,518.00	Performed analysis on inventory
Sachdeva, Surbhi	Manager	1/3/2023	3.2	675	2,160.00	Update of report and apack for feedback comments
Sachdeva, Surbhi	Manager	1/3/2023	3.7	675	2,497.50	Review and set up of COGS/Inventory analysis
Shahkarami, Sean	Director	1/3/2023	3.3	785	2,590.50	Update analysis for the normalization of COGS for matching principle
Shahkarami, Sean	Director	1/3/2023	2.6	785	2,041.00	Review the operational COGS and Inventory reports to quantify impact of adjustment to conform to matching principle.
Shahkarami, Sean	Director	1/3/2023	3.1	785	2,433.50	Update report for the changes in COGS analysis.
Flynn, Meighan Patricia	Senior Associate	1/4/2023	4.1	515	2,111.50	Update and review roll-forward report

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	1/4/2023	0.6	515	309.00	Call with Sequoia management to discuss report status - team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	1/4/2023	0.6	515	309.00	Review and update analysis pack schedules for roll-forward period
Frederick, Steven Christopher	Associate	1/4/2023	2.3	330	759.00	Provide updates to the rollforward analysis
Sachdeva, Surbhi	Manager	1/4/2023	3.2	675	2,160.00	Apack update and adjustment push through
Sachdeva, Surbhi	Manager	1/4/2023	0.6	675	405.00	Call with Management to walk through updates and questions - team call to prevent redundant calls
Sachdeva, Surbhi	Manager	1/4/2023	4.2	675	2,835.00	Build up of additional adjustment analysis
Shahkarami, Sean	Director	1/4/2023	3.6	785	2,826.00	Review updates to changes in Report.
Flynn, Meighan Patricia	Senior Associate	1/5/2023	4.3	515	2,214.50	Updates and quality review of roll-forward report
Flynn, Meighan Patricia	Senior Associate	1/5/2023	0.6	515	309.00	Analysis pack updates and quality review
Flynn, Meighan Patricia	Senior Associate	1/5/2023	0.6	515	309.00	Diligence call with Mr. Darragh regarding cost of goods sold
Flynn, Meighan Patricia	Senior Associate	1/5/2023	0.2	515	103.00	Review and update analysis pack schedules for roll-forward period
Frederick, Steven Christopher	Associate	1/5/2023	2.4	330	792.00	Update and quality review report

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Frederick, Steven Christopher	Associate	1/5/2023	5.8	330	1,914.00	Analyzed and reviewed reports
Sachdeva, Surbhi	Manager	1/5/2023	2.4	675	1,620.00	Updated report and Apack review. update of WC analysis
Sachdeva, Surbhi	Manager	1/5/2023	0.6	675	405.00	Call with Management to walk-through new adjustment analysis
Sachdeva, Surbhi	Manager	1/5/2023	3.2	675	2,160.00	External report and Apack
Shahkarami, Sean	Director	1/5/2023	2.8	785	2,198.00	Updates to COGS adjustment based on feedback from client (Keith Darragh)
Shahkarami, Sean	Director	1/5/2023	1.9	785	1,491.50	Discussion with client (Keith Darragh) to review and gain feedback on adjustment to COGS methodology.
Shahkarami, Sean	Director	1/5/2023	1.3	785	1,020.50	Update report based on feedback from client for COGS adjustment.
Barenbaum, Glenn P.	Partner	1/6/2023	0.3	955	286.50	Review of updated gross margin analysis
Flynn, Meighan Patricia	Senior Associate	1/6/2023	1.1	515	566.50	Update and quality review roll-forward report
Sachdeva, Surbhi	Manager	1/6/2023	3.6	675	2,430.00	Working capital analysis
Sachdeva, Surbhi	Manager	1/6/2023	1.6	675	1,080.00	Report review and update
Shahkarami, Sean	Director	1/6/2023	2.2	785	1,727.00	Finish review of draft report
Flynn, Meighan Patricia	Senior Associate	1/9/2023	0.3	515	154.50	Quality review of roll-forward analysis pack

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	1/9/2023	0.4	515	206.00	Discussion on report status
Kolleck, Mathias Adam	Senior Associate	1/9/2023	4.6	515	2,369.00	Financial DD Report Review
Sachdeva, Surbhi	Manager	1/9/2023	3.3	675	2,227.50	Final draft report and apack - qualiti check, comments update, and send out
Sachdeva, Surbhi	Manager	1/9/2023	0.4	675	270.00	Call with Management to discuss product contribution
Frederick, Steven Christopher	Associate	1/10/2023	3.6	330	1,188.00	Compile updated report
Sachdeva, Surbhi	Manager	1/10/2023	0.6	675	405.00	Email communication with Management and analysis review
Frederick, Steven Christopher	Associate	1/11/2023	2.1	330	693.00	Compile updated report
Flynn, Meighan Patricia	Senior Associate	1/12/2023	0.4	515	206.00	Quality review of roll-forward report
Frederick, Steven Christopher	Associate	1/12/2023	6.3	330	2,079.00	Review and Analyze the report
Flynn, Meighan Patricia	Senior Associate	1/13/2023	0.4	515	206.00	Quality review of roll-forward report
Flynn, Meighan Patricia	Senior Associate	1/17/2023	0.2	515	103.00	Quality review of roll-forward report

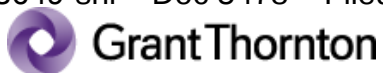
Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	1/27/2023	1.1	515	566.50	Roll-forward information request list compilation
Flynn, Meighan Patricia	Senior Associate	1/27/2023	4.9	515	2,523.50	Roll-forward Dec-22 analysis pack setup
Flynn, Meighan Patricia	Senior Associate	1/27/2023	0.2	515	103.00	Call with Sequoia Management regarding updated roll-forward analysis
Sachdeva, Surbhi	Manager	1/27/2023	2.1	675	1,417.50	Dec'22 Roll-forward request list and analysis pack set up and review.
Flynn, Meighan Patricia	Senior Associate	1/30/2023	5.9	515	3,038.50	Analysis pack roll-forward and set-up
Sachdeva, Surbhi	Manager	1/30/2023	1.1	675	742.50	Analysis roll-forward information review
Flynn, Meighan Patricia	Senior Associate	1/31/2023	3.1	515	1,596.50	Analysis pack roll-forward and set-up
Flynn, Meighan Patricia	Senior Associate	1/31/2023	1.3	515	669.50	Accounts receivable review, analysis and updates
Flynn, Meighan Patricia	Senior Associate	1/31/2023	0.9	515	463.50	review and analysis of product contribution margin through roll-forward period
Flynn, Meighan Patricia	Senior Associate	1/31/2023	2.7	515	1,390.50	Review and analysis of revenue through roll-forward period
Sachdeva, Surbhi	Manager	1/31/2023	1.6	675	1,080.00	Roll-forward analysis and information review
<b>TOTAL</b>			<b>128.50</b>		<b>\$72,752.00</b>	

**EXHIBIT D2**

**INVOICES FOR PLAN SERVICES**

The following is a summary of the invoices relating to Plan Services provided by Grant Thornton during the Fee Period. Copies of the actual invoices are attached.

<b>GT Invoice No.</b>	<b>Total Amount</b>	<b>Invoice Date</b>	<b>Service Period</b>	<b>Plan Service Provided</b>
954097122	\$72,752.00	2/15/2023	January 1-31, 2023	Business Advisory Services
<b>Total:</b>	<b>\$72,752.00</b>			



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This address should be used for correspondence only  
For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
Mr. Terrence Ronan, CFO  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* February 15, 2023

**Bill Number:** 954097122

**Client-Assignment Code:** 0200102-00024

Professional fees related to Business Advisory Services	\$	72,752.00
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<b>Total Amount of Bill:</b>	<b>\$</b>	<b>72,752.00</b>
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*Terms:* As agreed upon  
Federal ID No. 36-6055558

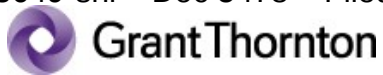
**EXHIBIT E**

**INVOICES FOR OCB TAX SERVICES**

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton seeks reimbursement pursuant to the Seventeenth MFS. Copies of the actual invoices also are attached.

<b>GT Invoice No.</b>	<b>Amount</b>	<b>Invoice Date</b>	<b>Service Period</b>	<b>Type of OCB Tax Services</b>
954095557	\$6,053.00	2/13/2023	December 2022 Compliance processed in January 2023; Review of November's invoices filed with December's returns due in January 2023	Sales and Use Tax Compliance Services
<b>TOTAL</b>	<b>\$6,053.00</b>			





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For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* February 13, 2023

**Bill Number:** 954095557

**Client-Assignment Code:** 0200102-00016

Sales & Use Tax Compliance & Invoice Review

December's 2022 Compliance processed in January 2023

Compliance Total	\$	2,000.00
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Review of November Invoices filed with December returns due in January 2023  
(filed on a one-month lag), notices & consulting

Invoice Review & Consulting Total		4,053.00
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<b>Total Amount of Bill:</b>	<b>\$</b>	<b>6,053.00</b>
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*Terms:* As agreed upon  
Federal ID No. 36-6055558